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**STATE AND LOCAL  
SALES AND USE TAX REPORT**

**2003**

**Wisconsin Department of Revenue  
Division of Research and Policy  
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## **STATE AND LOCAL SALES AND USE TAX REPORT 2003**

This report shows by North American Industry Classification System (NAICS) classification:

1. State sales and use taxes and numbers of taxpayers.
2. Baseball park district sales and use taxes and numbers of taxpayers.
3. Football stadium district sales and use taxes and numbers of taxpayers.
4. County sales and use taxes by county and numbers of taxpayers.

In addition, the report shows total Premier Resort Area Taxes by municipality.

The data are for sales that occurred in calendar year 2003, and were obtained from Wisconsin sales and use tax returns filed with the Wisconsin Department of Revenue. Premier resort area taxes are shown for calendar years 2001 through 2003.

The state sales and use tax table shows the number of sales tax filers and state sales and use taxes. The baseball park district and the football stadium district sales and use tax tables show sales and use taxes distributed to the Southeast Wisconsin Professional Baseball Park District and the Green Bay/Brown County Professional Football Stadium District, respectively. The premier resort area tax table shows premier resort area taxes in 2001 through 2003 for the three municipalities that impose the tax. The county sales and use tax table shows, for the 57 counties that imposed the tax in 2003, the number of filers and county sales and use taxes.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes; uses of the classifications for administrative, regulatory or tax purposes were not considered in the development of the system.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry classifications, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS classifications to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS classification that best describes its business activities. The classifications used by the Department of Revenue are included in the Instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS classifications according to a conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new classifications and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that another NAICS classification would be more accurate than the NAICS classification (or SIC code) originally selected. For these reasons, caution should be exercised in using the data as a measure of economic activity for a particular NAICS classification.

The map on the following page shows the total sales and use tax rate in each county as of December 31, 2003. Wood County imposed a county sales tax effective January 1, 2004.

- 12 counties had a total rate of 5% (5% state sales and use tax)
- 2 counties had a total rate of 5.1% (5% state and 0.1% baseball park district sales and use tax).
- 55 counties had a total rate of 5.5% (5% state and 0.5% county sales and use tax, excepting Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5% state, 0.1% baseball park district and 0.5% county sales and use tax).

The map does not show the three municipalities that levy the premier resort area tax.

**TOTAL SALES AND USE TAX RATE  
BY COUNTY AS OF DECEMBER 31, 2003**



## 1. **STATE SALES AND USE TAX BY NAICS CLASSIFICATION, 2003**

State sales and use taxes, including interest and penalties totaled \$3,703,477,348 for taxable sales and purchases in calendar year 2003. Since sales and use tax falls primarily on tangible personal property sold to final consumers, businesses classified in retail trade accounted for most sales tax – 61% of total state sales taxes and 53% of registered filers.

Table 1 shows the number of filers and the amount of state tax for each NAICS classification.

### **Number of Filers**

"Number of Filers" is the number of businesses in a NAICS classification that filed a sales and use tax return in 2003.

Since "occasional sales" are sales by individuals who do not hold a seller's permit, these sellers are categorized as "miscellaneous and unclassified". Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when the vehicle is registered with the state.

### **Total Taxes**

"Total" is the amount of state sales and use tax paid, including interest and penalties. It does not include the "retailer's discount", which is the amount sellers are permitted to retain for collecting the tax.

TABLE 1  
WISCONSIN SALES AND USE TAXES BY NAICS, 2003

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	603	\$3,350,178
233-235	Construction	4,698	86,430,762
221, 454	Utilities & Other Fuel Dealers	253	223,116,983
	SUBTOTAL: INFORMATION & COMMUNICATIONS	1,762	\$235,083,948
511	Publishing	679	14,748,500
512	Motion Picture, Video, & Sound Industries	107	2,101,282
513, 5141	Broadcasting, Telecommunications & Information Services	976	218,234,165
	SUBTOTAL: MANUFACTURING	6,228	\$129,651,935
311, 312	Food, Beverage & Tobacco Manufacturing	165	3,460,284
21, 32	Raw Materials Manufacturing, including Quarrying	1,027	27,352,974
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	377	13,804,178
33	Mechanical, Machinery, Industrial & Other Manufacturing	4,659	85,034,499
	SUBTOTAL: RETAIL	75,687	\$2,264,309,318
722	Food Services & Drinking Places (Restaurants & Bars)	13,773	284,847,929
711	Performing Arts, Spectator Sports & Related Industries	665	17,232,242
713	Amusement, Gambling, Recreation Industries	1,289	19,466,759
441	Automobiles & Other Motor Vehicles	4,023	480,821,795
447100	Gasoline Stations (including convenience stores with gas)	1,744	57,313,320
448	Clothing & Accessories Stores	2,556	116,107,179
443	Electronic & Appliance Stores	1,171	70,407,692
445	Food & Beverage Stores	3,205	168,139,630
442, 444	Furniture & Home Furnishings Stores	5,349	290,207,367
446	Health & Personal Care Stores	597	30,275,982
451	Sporting Goods, Hobby, Book, & Music Stores	3,343	52,156,251
452, 453	General Merchandise Stores	1,311	362,001,271
453 et al.	Other Store Retailers	33,594	288,745,988
453, 454	Nonstore Retailers	3,067	26,585,910
	SUBTOTAL: SERVICES	47,092	\$479,229,026
721	Hotels, Motels & Other Traveler Accommodations	3,730	65,960,389
52, 55	Banking, Insurance and Other Finance Activities	674	15,645,939
561	Administrative & Support Services	1,160	18,063,768
62	Health Care and Social Assistance Services	1,908	6,203,623
812	Personal & Household Services	14,350	93,985,253
Various	Business Services	8,739	77,398,591
811	Repair & Maintenance Services	8,527	68,200,148
541	Professional Services	455	716,274
5413	Architectural, Engineering, & Related Services	163	901,320
5415	Computer System Services	2,433	38,854,798
54	Scientific & Other Services	641	5,711,627
532	Rental & Leasing Services	3,739	85,090,313
531	Real Estate Services (Rental, Management, Appraisal)	573	2,496,982
	SUBTOTAL: WHOLESALE	4,596	\$180,170,616
421	Durable Goods - Wholesale	3,142	160,745,612
422	Nondurable Goods - Wholesale	1,454	19,425,004
	MISCELLANEOUS		\$102,134,584
48	Transportation	434	5,442,524
	Miscellaneous & Unclassified	2,432	96,692,060
	TOTAL	143,785	\$3,703,477,348

## **2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2003**

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose, as of January 1, 1996, a 0.1% sales and use tax in five southeast Wisconsin counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. Under 1995 Act 56, the state retains a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2003 generated baseball park district sales and use taxes of \$23,209,135, net of state administrative fees. Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

In 1998 the Department revised the sales and use tax return such that filers do not report baseball park district tax data by county.

Table 2 shows numbers of taxpayers and baseball district sales and use taxes in 2003.



TABLE 2  
BASEBALL PARK DISTRICT SALES AND USE TAXES BY NAICS, 2003

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	147	\$30,128
233, 235	Construction	1,414	500,074
221, 454	Utilities & Other Fuel Dealers	55	1,400,595
	SUBTOTAL: INFORMATION & COMMUNICATIONS	882	\$1,462,872
511	Publishing	325	117,016
512	Motion Picture, Video, & Sound Industries	34	2,206
513, 5141	Broadcasting, Telecommunications & Information Services	523	1,343,650
	SUBTOTAL: MANUFACTURING	2,742	\$760,269
311, 312	Food, Beverage & Tobacco Manufacturing	48	20,379
21, 32	Raw Materials Manufacturing, including Quarrying	228	151,803
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	179	78,145
33	Mechanical, Machinery, Industrial & Other Manufacturing	2,287	509,941
	SUBTOTAL: RETAIL	23,750	\$14,053,217
722	Food Services & Drinking Places (Restaurants & Bars)	3,535	1,869,553
711	Performing Arts, Spectator Sports & Related Industries	163	151,806
713	Amusement, Gambling, Recreation Industries	283	85,070
441	Automobiles & Other Motor Vehicles	1,657	2,932,774
447100	Gasoline Stations (including convenience stores with gas)	547	306,665
448	Clothing & Accessories Stores	1,047	884,484
443	Electronic & Appliance Stores	416	564,829
445	Food & Beverage Stores	1,109	1,097,174
442, 444	Furniture & Home Furnishings Stores	1,469	1,353,550
446	Health & Personal Care Stores	181	312,476
451	Sporting Goods, Hobby, Book, & Music Stores	873	334,095
452, 453	General Merchandise Stores	352	2,019,437
453 et al.	Other Store Retailers	11,069	1,977,875
453, 454	Nonstore Retailers	1,049	163,430
	SUBTOTAL: SERVICES	14,671	\$3,297,379
721	Hotels, Motels & Other Traveler Accommodations	262	270,617
52, 55	Banking, Insurance and Other Finance Activities	238	128,140
561	Administrative & Support Services	453	142,298
62	Health Care and Social Assistance Services	632	51,904
812	Personal & Household Services	4,858	691,349
Various	Business Services	3,111	583,564
811	Repair & Maintenance Services	2,046	435,012
5411, 5412	Professional Services	169	9,038
5413	Architectural, Engineering, & Related Services	64	5,793
5415	Computer System Services	1,214	315,720
54	Scientific & Other Services	300	47,475
532	Rental & Leasing Services	1,137	604,818
531	Real Estate Services (Rental, Management, Appraisal)	187	11,651
	SUBTOTAL: WHOLESALE	2,318	\$1,135,044
421	Durable Goods - Wholesale	1,576	997,548
422	Nondurable Goods - Wholesale	742	137,495
	MISCELLANEOUS	1985	\$569,556
48	Transportation	140	27,450
	Miscellaneous & Unclassified	1,845	542,107
	TOTAL	47,964	\$23,209,135

### **3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2003**

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2003 generated proceeds of \$19,759,495, net of state administrative fees. Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 3 shows numbers of taxpayers and baseball district sales and use taxes in 2003.

TABLE 3  
FOOTBALL STADIUM DISTRICT SALES AND USE TAXES BY NAICS, 2003

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	25	\$4,707
233, 235	Construction	511	485,918
221, 454	Utilities & Other Fuel Dealers	35	1,359,690
	SUBTOTAL: INFORMATION & COMMUNICATIONS	441	\$967,495
511	Publishing	106	80,448
512	Motion Picture, Video, & Sound Industries	8	527
513, 5141	Broadcasting, Telecommunications & Information Services	327	886,520
	SUBTOTAL: MANUFACTURING	1,093	\$944,599
311, 312	Food, Beverage & Tobacco Manufacturing	28	20,025
21, 32	Raw Materials Manufacturing, including Quarrying	111	556,840
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	73	73,734
33	Mechanical, Machinery, Industrial & Other Manufacturing	881	294,000
	SUBTOTAL: RETAIL	6,828	\$11,738,941
722	Food Services & Drinking Places (Restaurants & Bars)	759	1,430,452
711	Performing Arts, Spectator Sports & Related Industries	27	331,913
713	Amusement, Gambling, Recreation Industries	89	104,482
441	Automobiles & Other Motor Vehicles	802	2,100,746
447100	Gasoline Stations (including convenience stores with gas)	135	259,094
448	Clothing & Accessories Stores	263	683,903
443	Electronic & Appliance Stores	141	414,928
445	Food & Beverage Stores	185	663,493
442, 444	Furniture & Home Furnishings Stores	516	1,269,462
446	Health & Personal Care Stores	47	119,488
451	Sporting Goods, Hobby, Book, & Music Stores	242	314,377
452, 453	General Merchandise Stores	110	2,145,626
453 et al.	Other Store Retailers	3,229	1,431,194
453, 454	Nonstore Retailers	283	469,783
	SUBTOTAL: SERVICES	4,457	\$2,803,398
721	Hotels, Motels & Other Traveler Accommodations	111	412,137
52, 55	Banking, Insurance and Other Finance Activities	100	84,059
561	Administrative & Support Services	135	100,604
62	Health Care and Social Assistance Services	182	70,058
812	Personal & Household Services	1,423	458,937
Various	Business Services	808	481,024
811	Repair & Maintenance Services	634	322,486
5411, 5412	Professional Services	22	1,158
5413	Architectural, Engineering, & Related Services	15	719
5415	Computer System Services	433	227,288
54	Scientific & Other Services	101	20,218
532	Rental & Leasing Services	439	615,638
531	Real Estate Services (Rental, Management, Appraisal)	54	9,072
	SUBTOTAL: WHOLESALE	1,137	\$1,037,647
421	Durable Goods - Wholesale	804	938,862
422	Nondurable Goods - Wholesale	333	98,785
	MISCELLANEOUS	200	\$417,100
48	Transportation	57	40,784
	Miscellaneous & Unclassified	143	376,316
	TOTAL	14,727	\$19,759,495

#### 4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2003

The premier resort area tax was authorized by 1997 Act 27. Under the law, a qualifying municipality or county may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections to cover the state's costs of administering the tax.

2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax.

Table 4 shows distributions based on sales in calendar years 2001 through 2003.

TABLE 4  
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2003

	Village of Lake Delton	City of Wisconsin Dells	City of Bayfield
2001	\$826,469	\$398,394	
2002	\$1,071,356	\$451,338	
2003	\$1,211,459	\$495,156	\$47,433

## **5. COUNTY SALES AND USE TAX BY NAICS CLASSIFICATION AND BY COUNTY, 2003**

Table 5 presents county sales and use tax information by NAICS classification for the 57 counties that levied the tax in 2003. Green County enacted a sales and use tax effective January 1, 2003. Wood County enacted a tax effective January 1, 2004. The map on the following page shows the counties with a county sales and use tax in 2003 and the year the tax took effect.

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on pages 1.

### **Number of Filers**

"Number of Filers" is the number of businesses in a NAICS classification that reported taxable sales in the county in 2003. A business with outlets in more than one county, such as a fast-food chain, is reported as one business in each county in which it operates but as only one business in Table 1, state sales and use taxes.

### **Total Taxes**

"Total" is the amount distributed to the county after deducting the retailer's discount, which compensates retailers for collecting and timely remitting the taxes, and the state administrative fee of 1.75%. 1999 Act 9 increased the state administrative fee from 1.5% to 1.75% of collections.

# COUNTIES WITH COUNTY SALES TAX AND YEAR TAX WAS IMPOSED

